IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE SEVENTEENTH DAY OF FEBRUARY
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

and
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 20064 of 2004

Between:

M/s. Andhra Pradesh State Road Transport corp., Musheerabad, Hyderabad rep.by its Deputy Chief Accounts officer, K.Nageshwara Rao.

..... PETITIONER

AND

1 Assistant commissioner (CT), LTU, Secunderabad Division,

Secunderabad.
2 Appellate Deputy Commissioner (CT), Secunderabad

Division, Hyderabad.
3 Commissioner of Commercial Taxes, Andhra Pradesh,

Hyderabad.
4 Principal Secretary, Revenue Department, Govt. of A.P.,

Hyderabad.
5 M/s. Reborn Motors, Door No.76-14-226/4,
Kanakadurga Street, Vijayawada, rep.by its Proprietor Sri

M.Kungumam,
6 M/s. Harban Singh, W-184, Mayapuri Phase-II, New Delhi-

64, rep.by its Prop. Harban Singh,
7 M/s. Jai Shakti Automobilies, Door No.76-14-226/4,

Kanakagurga Street, Vijayawada, rep.by its Prop. Sri A.

Anguraj.
8 M/s. Prakash Motor Stores, W-7, 73, Phase -II, Mayapuri,

New Delhi. rep.by its Manager.
9 M/s. Mahaboob Ali, 19-2-18/D/7, Misri Gunj, Hyderabad,

rep.by its Prop. Mahaboob Ali.
10 Additional Commissioner (CT) (L), Andhra Pradesh,

Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court may be pleased to issue a writ or order or direction particularly one in the nature of writ of Mandmus granting stay of collection of the disputed tax of Rs.14,01,933/- arising in pursuance of the stay rejection order of the tenth respondent dated 11-08-2004 read with the assessment order dated 15-09-2003 for the assessment year 2002-03 (provisional) (November, 2002 to January, 2003) pending disposal of the appeal before the second respondent or to pass.

Counsel for the Petitioner:MR.S.KRISHNA MURTHY

Counsel for the Respondent No.: GP FOR COMMERCIAL TAX

WRIT PETITION NO : 20072 of 2004

Between:

M/s. Andhra Pradesh State Road Transport Corporation,
Musheerabad, Hyderabad rep by
Deputy Chief Accounts Officer, K. Nageswara Rao

..... PETITIONER

AND

1 Assistant commissioner (CT), LTU, Secunderabad Division,

Secunderabad.
2 Appellate Deputy Commissioner (CT), Secunderabad

Division, Hyderabad.
3 Commissioner of Commercial Taxes, Andhra Pradesh,

Hyderabad.
4 Principal Secretary, Revenue Department, Govt. of A.P.,

Hyderabad.
5 M/s. Reborn Motors, Door No.76-14-226/4,
Kanakadurga Street, Vijayawada, rep.by its Proprietor Sri

M.Kungumam,
6 M/s. Harban Singh, W-184, Mayapuri Phase-II, New Delhi-

64, rep.by its Prop. Harban Singh,
7 M/s. Jai Shakti Automobilies, Door No.76-14-226/4,

Kanakagurga Street, Vijayawada, rep.by its Prop. Sri A.

Anguraj.
8 M/s. Prakash Motor Stores, W-7, 73, Phase -II, Mayapuri,

New Delhi. rep.by its Manager.
9 M/s. Mahaboob Ali, 19-2-18/D/7, Misri Gunj, Hyderabad,

rep.by its Prop. Mahaboob Ali.
10 Additional Commissioner (CT) (L), Andhra Pradesh,

Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court will be pleased to issue a Writ or order or direction particularly one in the nature of Writ of Mandamus granting stay of collection of the disputed tax of Rs. 7,06,672/- arising in pursuance of the stay

rejection order of the tenth respondent dated 11-08-2004 read with the assessment order dated 15-09-2003 for the assessment year 2002-03 (Provisional) (February, 2003& March 2003) pending disposal of the appeal before the second respondent

Counsel for the Petitioner:MR.S.KRISHNA MURTHY

Counsel for the Respondent No.: GP FOR COMMERCIAL TAX

The Court made the following :

WRIT PETITION NO : 20062 of 2004

Between:

M/s.Andhra Pradesh State Road Transport Corporation, Musheerabad, Hyderabad, rep. by its Deputy Chief Accounts officer, K.Nageshwara Rao.

..... PETITIONER

AND

1 Assistant commissioner (CT), LTU, Secunderabad Division,

Secunderabad.
2 Appellate Deputy Commissioner (CT), Secunderabad

Division, Hyderabad.
3 Commissioner of Commercial Taxes, Andhra Pradesh,

Hyderabad.
4 Principal Secretary, Revenue Department, Govt. of A.P.,

Hyderabad.
5 M/s. Reborn Motors, Door No.76-14-226/4,
Kanakadurga Street, Vijayawada, rep.by its Proprietor Sri

M.Kungumam,
6 M/s. Harban Singh, W-184, Mayapuri Phase-II, New Delhi-

64, rep.by its Prop. Harban Singh,
7 M/s. Jai Shakti Automobilies, Door No.76-14-226/4,

Kanakagurga Street, Vijayawada, rep.by its Prop. Sri A.

Anguraj.
8 M/s. Prakash Motor Stores, W-7, 73, Phase -II, Mayapuri,

New Delhi. rep.by its Manager.
9 M/s. Mahaboob Ali, 19-2-18/D/7, Misri Gunj, Hyderabad,

rep.by its Prop. Mahaboob Ali.
10 Additional Commissioner (CT) (L), Andhra Pradesh,

Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ or order or direction particularly one in the nature of writ of Mandamus granting stay of collection of the disputed tax of Rs.12,33,347/- arising in pursuance of the stay rejection order of the tenth respondent dated 11-08-2004 read with the assessment order dated 15-09-2003 for the assessment year 2002-03 (Provisional) (August, 2002) pending disposal of the appeal before the second respondent or to pass.

Counsel for the Petitioner:MR.S.KRISHNA MURTHY

Counsel for the Respondent No.: GP FOR TRANSPORT

The Court made the following :

COMMON ORDER (Per MHSA,J)

While ordering notice before admission in all these cases, stay of recovery was directed by orders dated 2.11.2004.

2. It is represented that as the applications filed for stay of collection of disputed tax were rejected, pending disposal of the appeals before the 2nd respondent, the present writ petitions are filed.

3. The learned counsel for the petitioners submits that as the said appeals before the 2nd respondent, have been dismissed, the instant writ petitions are rendered infructuous.

4. Accordingly the instant writ petitions are dismissed as infructuous and consequently the interim orders shall stand vacated forthwith. No order as to costs.

M.H.S.ANSARI,J

T.CH.SURYA RAO,J

AVS

DATE:17.02.2005

To.

1 Assistant commissioner (CT), LTU, Secunderabad Division,

Secunderabad.
2 Appellate Deputy Commissioner (CT), Secunderabad

Division, Hyderabad.
3 Commissioner of Commercial Taxes, Andhra Pradesh,

Hyderabad.
4 Principal Secretary, Revenue Department, Govt. of A.P.,

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rep.by its Prop. Mahaboob Ali.
10 Additional Commissioner (CT) (L), Andhra Pradesh,

Hyderabad.

11. Two C.Cs. to G.P. for Commercial Taxes, A.P. High Court

Buildings (OUT).

12. Two C.D. copies.